

OFFICIAL GAZETTE

GOVERNMENT OF GOA, DAMAN AND DIU

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Home Department (Transport and Accommodation)

Notification

HD (TA-Tpt)/1-12/74

Whereas certain draft rules which the Government of Goa, Daman and Diu proposes to make in exercise of the powers conferred by section 22 of the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (7 of 1974), were published as required by sub-section (1) of section 22 of the said Act, at pages 399 to 404 of the Official Gazette, Extraordinary, No. 22, Series I, dated 2nd September, 1974 under the Notification No. HD (TA-Tpt)/1112/74, dated 30th August, 1974 of the Home Department, Government of Goa, Daman and Diu, inviting objections or suggestions from any person likely to be affected thereby within fifteen days from the date of publication of the Notification in the Official Gazette.

Whereas the said Gazette was made available to the public on 2nd September, 1974;

And whereas the objections and suggestions received from the public on the said draft have been considered by the Government.

Now, therefore, in exercise of the powers conferred by section 22 of the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (7 of 1974), the Government of Goa, Daman and Diu hereby makes the following rules, namely:—

1. Short title and commencement.— (1) These Rules may be called the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Rules, 1975.

(2) They shall come into force on the first day of March, 1975.

2. Definitions.— In these Rules, unless the context otherwise requires:—

(a) 'Act' means the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (7 of 1974);

(b) 'Agent' means a person authorised by the operator with the approval of the Tax Officer to

act as his agent for all or any of the purposes of these Rules;

(c) 'Form' means form appended to these Rules;

(d) 'Government Treasury' means in relation to an operator the treasury or sub-treasury of the district or such office of the Tax Officer as may be notified by the Government, as the case may be, where his place of business is situated;

(e) 'Inspecting Officer' means:—

i) any Police Officer in uniform not below the rank of a sub-Inspector;

ii) any Inspector or Assistant Inspector of Motor Vehicles;

iii) any Gazetted Officer of the Motor Vehicles Department; and

iv) any Officer specially authorised in this behalf by the Government;

(f) 'Week' means a period of seven consecutive days commencing from the first day of the month according to the Gregorian Calendar and includes a period of less than seven days ending on the last date of that month;

(g) 'Section' means a section of the Act;

(h) All words and expressions used in these rules and not defined therein but defined in the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (7 of 1974) or the Motor Vehicles Act, 1939 (Central Act 4 of 1939) shall have the meaning respectively, assigned to them in the said Acts.

3. Levy of Tax.— Tax leviable under the Act shall be assessed by the Tax Officer.

4. Tax to be paid every month into a Government Treasury.— The tax payable during any month in accordance with returns submitted under section 4 shall be paid into a Government Treasury by the operator within seven days after the close of the month to which the return relates and the challan therefor be forwarded to the Tax Officer on or before the tenth day of the succeeding month. In the case of fleet owners, the time limit for payment of tax shall be upto twenty fifth day of the month immediately succeeding such month, and the challan therefor, be forwarded to the Tax Officer on or before the end of the succeeding month.

5. Submission of returns under section 4.— (1) Every operator shall deliver or cause to be delivered to the Tax Officer within whose jurisdiction such operator is residing or is having his place of business

or to such officer as the Tax Officer may specify in this behalf under sub-section (1) of section 4, —

(a) a monthly return in Form I in respect of every stage carriage authorised to be used exclusively as contract carriage under a permit;

(b) a monthly return in Form II in respect of every other stage carriage or a public carrier vehicle held under a permit.

(2) Nothing contained in sub-rule (1) shall apply in the case of a vehicle for which tax has been compounded under section 14 for the period covered by the order of composition.

6. Manner of delivering returns. — Every return under Rule 5 shall be delivered or cause to be delivered by registered post, by hand delivery or by posting it under a certificate of posting.

7. Time limit for delivering returns. — Every monthly return in Form I and II shall be delivered or cause to be delivered not later than 7th day of the month immediately following the month to which the return relates. In case of fleet owners, the monthly returns in Form I and II shall be delivered or cause to be delivered not later than twenty fifth day of the month immediately following the month to which the returns relate.

8. Notice in cases referred to in section 6. — Before determining the sum payable to the Government in the cases referred to in section 6, the Tax Officer shall serve a notice in Form III on the operator and shall fix a date, not being earlier than fifteen days from the date of receipt of such notice, for the production of such accounts and documents as the Tax Officer may require and for considering the objections, if any, of the operator to the demand.

9. Notice of demand. — The notice of demand to be issued under sub-section (1) of Section 9 shall be in Form IV.

10. Service of Notice. — (1) Notice under the Act or these Rules may be served by any of the following methods, namely:

(a) by delivery or tender of a copy of the notice to the addressee, or his agent or other person duly authorised to receive notice on his behalf;

(b) by post;

Provided that, if, upon an attempt having been made to serve any such notice by any of the above mentioned methods, the Tax Officer is satisfied that the addressee is keeping out of the way for the purpose of avoiding service, or that, for any other reason the notice cannot be served by any of the above-mentioned methods, the said Officer shall order the service of the notice by affixing in the presence of two witnesses who are the residents of that locality, a copy thereof on some conspicuous part of the addressee's place of business or garage or of the building in which his place of business or garage is located, or where the addressee ordinarily resides, or upon some conspicuous part of any place of residence or place of business or garage last notified by the addressee and such service shall be effective as if it had been made on the addressee personally.

(2) When the serving officer delivers or tenders a copy of the notice to the addressee personally or

to his agent or the other person on his behalf, he shall require the signature of the person to whom the copy is so delivered or tendered, to an acknowledgement of service endorsed on the original notice and such person shall comply with such requirements. When the notice is served by affixing a copy thereof in accordance with the proviso to sub-rule (1) the serving officer shall return the original to the Tax Officer who issued the notice with a report endorsed thereon or annexed thereto stating that he has so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the place of business or garage of the addressee, or the building in which his place of business or garage is or was located, or where the addressee ordinarily resides or resided was identified and in whose presence the copy was affixed. The serving officer shall also require the signature or thumb impression of the person identifying the place of business or garage or residence of the addressee to his report, and such person shall comply with such requirement.

(3) When service is made by post, the service shall be deemed to be effected by properly addressing, pre-paying and posting the notice by registered post with acknowledgement due and unless the contrary is proved the service shall be deemed to have been effected at the time at which the notice would be delivered in the ordinary course of post.

(4) The Tax Officer at whose instance the notice was issued shall, if he is satisfied from the report of the serving officer or the postal acknowledgement or by taking such evidence as he deems proper, that the notice has been served in accordance with this Rule, record an order to that effect. If he is not satisfied that the notice has been properly served, he may, after recording an order to that effect, direct the issue of a fresh notice.

11. Maintenance of Way-Bills. — For the purpose of section 4 way bill in Form V or Form VI or Form VII, as the case may be, shall be prepared at the end of each shift of duty by the conductor or the driver in the case of a public carrier vehicle and the way bill shall be available for inspection with the permit holder for a period of eighteen months from the date to which the way bill relates.

12. Appeals under Section 10. — (1) An appeal against the notice of demand shall lie to the Collector of the District concerned.

(2) Every appeal against the notice of demand shall be made in the form of a memorandum and shall specify the name and address of the appellant, the registration number of the vehicle, the date of the order appealed against, the name and designation of the officer who passed the order and shall contain a clear statement of the facts, the nature of the relief prayed for, and shall be verified and signed by the appellant or by his authorised agent as the case may be and shall be accompanied by satisfactory proof of the payment of tax admitted by the appellant to be due. Every such memorandum of appeal shall be accompanied by a certified copy of the order appealed against and shall be presented, or sent by registered post to the Collector.

13. Fee for Appeals. — A fee of Rs. 15/- in respect of each appeal shall be paid, such payment being

made by means of Court fee stamps affixed to the memorandum of appeal.

14. Register of Tickets Issued and Amounts Collected. — Every operator shall maintain a true and correct account of the issue of tickets and shall also show the correct amount of fares and freights collected.

15. Production of Tickets. — Any inspecting officer may require any passenger to produce his ticket for inspection and the passenger shall comply with such requirement. Similarly he may require any driver or owner of a public carrier vehicle to produce his way bill of freight charges and the driver or the owner, as the case may be, shall comply with the requirement.

16. Power to Issue Instructions. — The Tax Officer may, for carrying out the purposes of the Act or of these Rules, issue from time to time instructions to any operator for the proper maintenance of registers, tickets and accounts, used or to be used in connection with the business of the operators and the operators shall comply with such requirements and instructions.

17. Notification of Temporary Suspension of Business. — Without prejudice to the relevant rules under the Motor Vehicles Rules promulgated under the Motor Vehicles Act, 1939 (Central Act 4 of 1939) for the time being in force, an operator shall notify in writing to the Tax Officer any temporary suspension of his business such as that caused by breakdown of his vehicle or by temporary closure of the route or routes on which he is permitted to ply such vehicle, within seven days of such temporary suspension of business. The notice shall be deemed to have been properly given if it is presented to the Tax Officer under due acknowledgement by the operator personally or through an authorised agent or if it is forwarded to the Tax Officer by telegram or by registered post with acknowledgement due.

18. Form of Application under section 14. — The application referred to in section 14 shall be in Form VIII, provided that a separate application shall be made in the said form in case the operator holds a permit for stage carriage as well as for a public carrier vehicle.

19. Issue of Certificates. — On receipt of an application under section 14, the Tax Officer may cause such enquiries to be made as he considers necessary concerning the correctness of the statement made in Form VIII and shall, on being satisfied, issue a certificate in Form IX.

20. Composition fee under Section 18. — (1) When the Tax Officer accepts under section 18, a sum from any person by way of composition of any offence, he shall issue an order directing the person to pay into a Government Treasury the amount of composition fee within the period mentioned therein. A copy of the order shall be sent simultaneously to the Treasury Officer for information.

(2) The Tax Officer shall fix a date by which the operator shall produce before him a receipted chalan in proof of payment.

FORM I

[Rule 5(1)(a)]

The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Rules, 1975

Monthly return in respect of Stage Carriage authorised to be used exclusively as a contract carriage

To

...

1. Name of the holder of permit ...
2. Number of permit ...
3. Registration mark of the stage Carriage ...
4. Month covered by the return...
5. Month for which the last monthly return has been submitted ...
6. Particulars of trips and fares collected ...

Date	Sl. No. of trips	From	To	Kms.	No. of Passengers carried	No. & date of receipts issued in token of payment	Fares collected
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- (i)
- (ii)
- (iii)
- (iv)
- (v) etc.

7. Total fares collected during the month ... Rs. ...

I declare that the above particulars are true.

Dated:

Signature

FORM II

[Rule 5 (1)(a) & (b)]

The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Rules, 1975

A. Monthly Return in respect of a Public Carrier Vehicle

1. Name and address of the permit holder ...
2. Number of permit ...
3. Registration number of the vehicle ...
4. Districts in which the vehicle is authorised to ply ...
5. Period covered by the return ...

The following particulars should be given for every day for the period covered by the return:—

Date	Number of Kms. done on hire or one's own account		Name of the Districts in which the vehicle plied	Amount of freight charges
	Laden (full or in Part)	Unladen		

Total:—

Signature of the Conductor

FORM VI

(Rule 11)

The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Rules, 1975

Daily way Bill to be prepared by conductor
(Where tickets of several denominations are issued from the same book)

No. of vehicle	Date	Shift	Route	Name of the Conductor	Name of the Driver
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Ticket Books

Tickets received		Tickets returned		Tickets issued
Opening No.	Closing No.	Opening No.	Lowest No.	

Amount of Collections

Number of Ticket	Collection	
	Fare	Amount collected
Amount due	Rs.	
Amount handed over	Rs.	
Excess/Shortage	Rs.	

Signature of Conductor

FORM VII

(Rule 11)

The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Rules, 1975

Record of Daily Haulage

- Name and address of Permit Holder ...
- Type of Permit: — Permanent or Temporary. ...
- Registration No. of Vehicle ...
- Carrier — Public/Private ...
- Origin and Destination (Route) of the Vehicle ...
- Name and Address of the Person in charge of the vehicle when it leaves the place of origin ...
- Date ...
- From: ...
- To: ...
- Via: ...

Sl. No.	Name and Address of sender or Booking Agents	Name and Address of Consignee(s)	Code No. of Commodity or/and nature of commodity carried	Weight (Kgs.)	Origin	Destination	Kms. i. e. distance between Cols. 6 & 7	Kgs./Kms. performed Col. 5 Col. 8.	Freight charged (in Rupees)	Remarks
1	2	3	4	5	6	7	8	9	10	11

N. B. — (1) In case more than one commodity is carried during the same trip, the details of each commodity have to be shown separately, in separate lines, under all the Columns.

(2) Generally origin and destination of the vehicle will be the origin and destination of cargo. In case they are different, or separate commodities are booked between the places enroute or to the destination, the details required under all the Columns should be shown in separate lines.

FORM VIII

(Rule 18)

The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Rules, 1975

Application for Composition of the Tax

To

The Tax Officer,
Government of Goa, Daman and Diu.

Sir,

I/We the undersigned, hereby apply for permission to compound the tax payable under the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 by paying in lieu thereof a fixed sum.

(Strike out whichever is not applicable)

- Name of the permit holder ...
- Address of the permit holder ...
- Number of permit ...
- Registration Number of the vehicles covered by the permit including spare vehicles ...
- Seating capacity of each vehicle ...
- Number of standing passengers permitted ...
- Route or routes for which permit is held ...
- Daily mileage permitted to be operated by each vehicle ...
- Date of expiry of the permit ...

10. Period for which permission for composition is required ...
11. Rate at which permission for composition is sought for: —

(a) at the rate of 0.80 P. per seat per year per Km: or ...

(b) at Rs. 8.50 P. per seat per month ...
12. Approximate probable gross receipts from fare and/or freight, per day ...
13. Actual receipt from fare and or/freight during each of the preceding three months if any...
14. Amount paid by the operator in lieu of tax ...

Rs. ...

Name of Treasury	Chalan No.	Date of payment

15. Special grounds in support of the applicant ...

I/We declare that the above statements are true and complete to the best of my/our knowledge and belief.

I/We agree to, and shall abide by, such conditions as may be laid down by the Government.

Signature or L. H. Thumb impression of the permit holders.

Place:

Date:

Acknowledgement

Received on the ... an application in Form IX from ... holding Registration Certificate No. ...

Office Seal.

Receiving Officer.

FORM IX
(Rule 19)

The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Rules, 1975

Certificate Permitting Composition of Tax

Certificate No. ...
Office of the ...
Year ...
Date: ...

This is to certify that the operator whose particulars are detailed below has been permitted to compound for the tax payable under the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 by paying in lieu thereof a fixed fee as specified hereunder: —

1. Registration No. ...
2. Name and address of the operator ...
3. Period for which permission to compound the tax granted ...

Seal ...
Place ...
Date ...

Signature
Designation

Renewals

Date of renewal	Period for which renewed	Amount of fixed fee payable	Date by which payable	Signature and Designation of the Renewing Officer

By order and in the name of the Administrator of Goa, Daman and Diu.
G. M. Sardesai, Under Secretary (Home).
Panaji, 11th February, 1975.